

Washington State Auditor's Office
Accountability Audit Report

Adams Conservation District
Adams County

Audit Period
January 1, 1999 through December 31, 2001

Report No. 64486

Issue Date
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Washington _____
State Auditor

Brian Sonntag

Audit Summary

**Adams Conservation District
Adams County
January 1, 1999 through December 31, 2001**

ABOUT THE AUDIT

This report contains the results of our independent audit of the Adams Conservation District for the period January 1, 1999, through December 31, 2001.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that had potential for abuse and misuse of public resources.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. The District had sufficient internal controls in place to safeguard assets.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

CLOSING REMARKS

District officials and personnel made great efforts to ensure that the accounting records were in good order and that effective internal controls procedures were established and followed.

We thank District officials and personnel for their assistance and cooperation during the audit.

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Description of the District

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ABOUT THE DISTRICT

The Adams Conservation District was established in 1959, and is governed by a five-member Board of Supervisors. Three are elected and two are appointed. The District is largely dependent on state grants and in 1999, 2000 and 2001 had total revenues of approximately \$361,000, \$269,000 and \$139,000 respectively. The District provides conservation and educational services to the general public.

AUDIT HISTORY

We audit the District every three years. We reported no findings during this or the last audit. We believe this reflects the District's commitment to maintain a strong financial system.

ELECTED/APPOINTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

Chairman

Vice Chairman

Treasurer/Auditor

Secretary

Curtis Hennings (appointed)

Tim Smith (elected)

Emmit Cain (appointed)

Randy Kulm (elected)

Dennis Swinger (elected)

ADDRESS

District

402 East Main
Ritzville, WA 99169-1338
(509) 659-1553
(509) 659-1553 (fax)

Audit Areas Examined

Adams Conservation District Adams County January 1, 1999 through December 31, 2001

In keeping with general auditing practices, we do not examine every portion of the Adams Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Cash receipting
- Payroll
- Purchase of goods and services
- State grant accountability/compliance

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Ethics/conflict of interest
- Legal and supported payments
- Contracts and agreements
- Competitive bid law compliance

FINANCIAL AREAS

Our opinion on the District's financial statements is provided in a separate report. This report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Overall presentation of the financial statements
- Expenditures
- Revenues
- Long-term debt